



C A L I F O R N I A   D E P A R T M E N T   O F

# Mental Health

Division of Program Compliance – Audits Branch  
1600 9<sup>th</sup> Street, Sacramento, CA 95814  
(916) 651-3902, FAX (916) 651-3930

August 18, 2009

Janice Melton, LCSW, Director  
Madera County Behavioral Health Services  
P.O. Box 1288  
Madera, CA 93639-1288

Dear Ms. Melton:

## AUDIT REPORT – MADERA COUNTY BEHAVIORAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Madera County Behavioral Health Services, for the fiscal period July 1, 2004 to June 30, 2005. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

The effect of this revised allowable program cost is as follows:

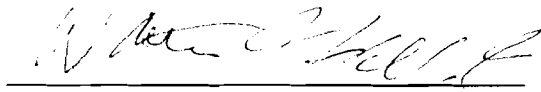
	Net Program Costs		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 1,716,352	\$ 1,457,309	\$ (259,043)
Federal Share of Healthy Families/Medi-Cal	\$ 30,111	\$ 29,307	\$ (804)
State General Funds EPSDT Due State	\$ 430,797	\$ 368,034	\$ (62,763)

If you disagree with any of the results of this audit, you may request an informal appeal conference.

Janice Melton, LCSW, Director  
August 18, 2009  
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This request must be in writing and received by the Department of Health Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



WALTER J. HILL, JR., MBA, EA  
Chief of Audits



CHUKWUEMEKA OKEMIRI, MSBA, CPA  
Supervisor, Northern Region Audits

Enclosures

Certified Mail

## SCHEDULE 1

**MADERA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2005**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<b><u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u></b>				
<b><u>COUNTY PROVIDERS</u></b>				
MEDI-CAL - FFP	(Sch 2a)	\$ 1,716,352	\$ (259,043)	\$ 1,457,309
HEALTHY FAMILIES - FFP	(Sch 2a)	30,111	(804)	29,307
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 1,746,463</u>	<u>\$ (259,847)</u>	<u>\$ 1,486,616</u>
<b><u>CONTRACT PROVIDERS</u></b>				
MEDI-CAL - FFP	(Sch 3b)	\$ 0	\$ 0	\$ 0
HEALTHY FAMILIES - FFP	(Sch 3b)	0	0	0
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b><u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u></b>				
MEDI-CAL - FFP		\$ 1,716,352	\$ (259,043)	\$ 1,457,309
HEALTHY FAMILIES - FFP		30,111	(804)	29,307
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 1,746,463</u>	<u>\$ (259,846)</u>	<u>\$ 1,486,617</u>
<b>SUMMARY OF STATE GENERAL FUNDS</b>				
EPSDT - SGF	(Sch 4)	<u>430,797</u>	<u>(62,763)</u>	<u>\$ 368,034</u>

SCHEDULE 2

**MADERA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2005**

**COUNTY OPERATED FEDERAL**

		<u>As Settled</u>	<u>Audit</u> <u>Adjustments</u>	<u>As Audited</u>
<b><u>Total Medi-Cal Gross Reimbursement</u></b>				
1 Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2 Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	1,232,027	960,336	2,192,363
3 Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4 Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	1,206,692	(1,190,472)	16,220
5 Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6 Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7 Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8 Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	42,113	(1,124)	40,989
9 Total		<u>\$ 2,480,832</u>	<u>\$ (231,259)</u>	<u>\$ 2,249,573</u>

**Less: Patient & Other Payor Revenues**

10 Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11 Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12 Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13 Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14 Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15 Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16 Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17 Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18 Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Medi-Cal Net Reimbursement for Direct Services**

19 Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20 Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	2,438,719	(230,135)	2,208,584
21 Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22 Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23 Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24 Healthy Families-O/P	(Ln 8 - Ln 17)	42,113	(1,124)	40,989
25 Total		<u>\$ 2,480,832</u>	<u>\$ (231,259)</u>	<u>\$ 2,249,573</u>

**Medi-Cal MAA Reimbursement**

26 Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27 Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28 Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29 Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**MADERA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2005**

**COUNTY OPERATED FEDERAL**

		As Settled	Audit Adjustments	As Audited
<b><u>Amount Negotiated Rates Exceed Cost</u></b>				
30 Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31 Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32 Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33 Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34 Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35 Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36 Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Medi-Cal Administrative Reimbursement**

37 Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 410,319	\$ (34,520)	\$ 375,799
38 Medi-Cal Administration	(MH 1979, Ln 5)	\$ 732,391	\$ 199,540	\$ 931,931
39 Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 410,319</u>	<u>\$ (34,520)</u>	<u>\$ 375,799</u>

**Healthy Families Administrative Reimbursement**

40 Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 4,211	\$ (112)	\$ 4,099
41 Healthy Families Administration	(MH1979, Ln 9)	\$ 91,549	\$ (74,252)	\$ 17,297
42 Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 4,211</u>	<u>\$ (112)</u>	<u>\$ 4,099</u>

**Utilization Review Reimbursement**

43 Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 123,104	\$ 57,597	\$ 180,701
44 Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 37,005</u>	<u>\$ 17,314</u>	<u>\$ 54,319</u>

**Net SD/MC Reimbursement - FFP**

45 Direct Services	(MH1979, Ln 16,16A)	\$ 616,013	\$ 480,169	\$ 1,096,182
46 Enhanced (Children)	(MH1979, Ln 17,17A)	784,349	(773,806)	10,543
47 Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48 MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49 Administrative Reimbursement	(MH1979, Ln 6)	205,159	(17,260)	187,899
50 U.R. Skilled Professional	(MH1979, Ln 14)	92,328	43,197	135,526
51 U.R. Other	(MH1979, Ln 15)	18,503	8,656	27,159
52 Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53 Subtotal- FFP		<u>\$ 1,716,352</u>	<u>\$ (259,044)</u>	<u>\$ 1,457,309</u>

54 Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55 Quality Assurance Review Results	(Adj # )	0	0	0

56 Total SD/MC Reimbursement - FFP		<u>\$ 1,716,352</u>	<u>\$ (259,044)</u>	<u>\$ 1,457,309</u>
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**Net Healthy Families Reimbursement - FFP**

57 Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 27,373	\$ (730)	\$ 26,643
58 Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59 Administrative Reimbursement	(MH1979, Ln 10)	2,737	(73)	2,664
60 Total Healthy Families Reimbursement - FFP		<u>\$ 30,110</u>	<u>\$ (803)</u>	<u>\$ 29,307</u>

61 Total - FFP (Ln 56 + Ln 60)		<u>\$ 1,746,462</u>	<u>\$ (259,847)</u>	<u>\$ 1,486,616</u>
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(To Sch. 1)

[illegible]

[illegible]

[illegible]



(To Sch 1)

**MADERA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2005**

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns 16, 16A, 17, 17A, 18) (including contractors)	\$ 2,438,719	\$ (230,135)	\$ 2,208,584
(2) Total SD/MC Claims	4,147,166	0	4,147,166
(3) Percent % (Line 1/Line 2)	58.80%	-5.54%	53.26%
(4) EPSDT Claims	2,265,802	0	2,265,802
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	1,332,292	(125,526)	1,206,766
(6) Cost Settled Baseline for EPSDT	470,699	0	470,699
(7) Net Cost Settlement Amount (Line 5 - Line 6)	861,593	(125,526)	736,067
(8) 50% of Cost Settlement Amount (Line 7 x 50%)	430,797	(62,763)	368,034
(8a) FY 2001-02 EPSDT Settlement	904,101	0	904,101
(8b) Annual Local Growth (L. 8 - 8a)	0	0	0
(9) County Match 10% of Local Growth (8b x 10%)	0	0	0
(10) Net Cost Settlement Amount (L. 8 - 9)	430,797	(62,763)	368,034
(11) SGF Distribution (Settled and Audited)	430,797	0	430,797
(12) SGF Due State	\$ <u>0</u>	\$ <u>(62,763)</u>	\$ <u>(62,763)</u>
			(To Sch. 1)

**Source:**

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2004-2005, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF distribution (See DMH letter dated August 30, 2004 sent to Local Mental Health Directors)

Note. This amount may include payments not yet made but scheduled to be released as soon as funding becomes available. It may also include payments made in error in FY 06, which will be reversed in FY 06 and rescheduled for payment when funding becomes available.

- (12) Amount owed back to the state cannot be more than was paid.

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Madera				00020	41	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
1	MH 1960	4	C	OTHER ADJUSTMENTS	\$ 267,997	\$ (112,191)	\$ 155,806
				To adjust the reported A-87 costs to FY 2004-05 A-87 as approved Countywide Cost Allocation Plan by the State Controller's Office.			
				Less Reported A-87 \$ (268,439)			
				FY 04-05 Approved A-87 156,248			
				Adjustment \$ (112,191)			
				Section 5715 (now Section 5717) of the Welfare and Institutions (W & I) Code			
2	MH1960	8	C	ALLOWABLE COSTS FOR ALLOCATION	\$ 6,304,410	\$ (112,191)	\$ 6,192,219
				To reflect adjustment numbers 1			
3	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 732,391	\$ (732,391)	\$ 0
4	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 91,549	\$ (91,549)	\$ 0
5	MH 1960	11	C	NON SD/MC ADMINISTRATION	\$ 1,007,038	\$ (1,007,038)	\$ 0
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	\$ 1,830,978	\$ 0	\$ 1,830,978 *
				To eliminate the reported allocation of Administrative Costs. Administrative costs will be redistributed to the proper cost centers after adjustments to administrative costs are made below.			
6	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 1,830,978	\$ (112,191)	\$ 1,718,787 *
				To reflect adjustment #1.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Madera				00020	41	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
7	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 0	\$ 183,891	\$ 931,931
8	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	\$ 0	\$ 5,789	\$ 17,297
9	MH 1960	11	C	NON SD/MC ADMINISTRATION	\$ 0	\$ 87,199	\$ 769,560
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	** \$ 1,718,787	\$ 0	\$ 1,718,787
				To reallocate total administrative cost amongst SD/MC, Healthy Families, and Non SD/MC Administration based on the gross cost method of 45.15% for Medi-Cal, 13.57 % for Healthy Families, and 41.28% for Non-SD/MC.			
10	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 123104	\$ 183,891	\$ -
11	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	\$ 37005	\$ 5,789	\$ 180,701
12	MH 1960	15	C	NON SD/MC UTILIZATION REVIEW	\$ 240165	\$ 87,199	\$ 54,319
Info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 400,274	\$ 0	\$ 235,019
				To adjust utilization review cost based on the gross cost method percentages of 58.72 % for SD/MC and 41.28 % for Non SD/MC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider Madera				Provider Number 00020	No. of Adj. 41	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
13	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	213,344	238,322	451,666 *
14	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	593,048	721,016	1,314,064 *
15	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	26,757	220	26,977 *
16	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	53,285	(797)	52,488 *
17	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	251,494	(249,841)	1,653 *
18	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	767,003	(756,204)	10,799 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	8,799	0	8,799 *
19	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	24,926	(630)	24,296 *
Info				TOTAL	<u>1,938,656</u>	<u>(47,914)</u>	<u>1,890,742 *</u>
				To adjust the above mentioned settled units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated March 25, 2009 (Excluding disallowed claims of 79,201 uos/uot ). ( There are no QA UR and EPSDT audit findings.) The auditor submitted workpapers to the County which shows the details of the above adjustments. Phase II was included.			
20	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04	** 451,666	27,690	479,356 *
21	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05	** 1,314,064	128,466	1,442,530 *
22	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04	** 26,977	(26,977)	0 *
23	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05	** 52,488	(52,488)	0 *
24	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04	** 1,653	0	1,653 *
25	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05	** 10,799	(40)	10,759 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05	** 0	0	0 *
26	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04	** 8,799	260	9,059 *
27	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05	** 24,296	2,135	26,431 *
Info				TOTAL	<u>1,890,742</u>	<u>79,046</u>	<u>1,969,788</u>
				To adjust the SD/MC, Enhanced and Healthy Families units of service/time to agree with the County's records (prior to other adjustments reflected in adjustments 28 through 31 below) and supporting documents. The auditor submitted work papers to the County which shows the details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
Madera				00020	41	June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED MEDICAL UNITS/TIME</u></b>			
				<b><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
28	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	479,356	(18,734)	460,622 *
29	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	1,442,530	(58,832)	1,383,698 *
Info	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	0	0 *
Info	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	0	0 *
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	1,653	0	1,653 *
30	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	10,759	(60)	10,699 *
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0 *
Info	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	9,059	0	9,059 *
31	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	26,431	(1,575)	24,856 *
Info				TOTAL **	<u>1,969,788</u>	<u>(79,201)</u>	<u>1,890,587 *</u>
				To adjust the County's records to account for the units of service/time that the County adjusted out when utilizing the disallowed claims system (DCS). These units of service/time were excluded in the State DMH Summary Approved Claims Report but remained in their records.			
32	MH 1966A	8	TOTAL	MEDI-CAL UNITS 07/01/04 - 09/30/04 **	460,622	(28,042)	432,580
33	MH 1966A	8A	TOTAL	MEDI-CAL UNITS 10/01/04 - 06/30/05 **	1,383,698	(80,968)	1,302,730
34	MH 1966A	9	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 07/01/04 - 09/30/04 **	0	20,929	20,929
35	MH 1966A	9A	TOTAL	MEDICARE/MEDI-CAL CROSSOVER UNITS 10/01/04 - 06/30/05 **	0	41,991	41,991
Info	MH 1966A	10	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 07/01/04 - 09/30/04 **	1,653	0	1,653
Info	MH 1966A	10A	TOTAL	ENHANCED SD/MC (CHILDREN) UNITS 10/01/04 - 06/30/05 **	10,699	0	10,699
Info	MH 1966A	10B	TOTAL	ENHANCED SD/MC (REFUGEES) UNITS 07/01/04 - 06/30/05 **	0	0	0
36	MH 1966A	11	TOTAL	HEALTHY FAMILIES (SED) UNITS 07/01/04 - 09/30/04 **	9,059	(260)	8,799
37	MH 1966A	11A	TOTAL	HEALTHY FAMILIES (SED) UNITS 10/01/04 - 06/30/05 **	24,856	(560)	24,296
Info				TOTAL	<u>1,890,587</u>	<u>(46,910)</u>	<u>1,843,677</u>
				To adjust the above mentioned units of service/time to incorporate the controls of the lower of DMH approved units or the County's records by SFC. The auditor submitted work papers to the County which shows details of the above adjustments. Phase II was included.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider Madera				Provider Number 00020	No. of Adj. 41	Fiscal Period Ended June 30, 2005	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u></b>			
38	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 1,716,352	\$ (259,043)	\$ 1,457,309
39	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	\$ 30,111	\$ (804)	\$ 29,307
Info				TOTAL REIMBURSEMENT - COUNTY	\$ <u>1,746,463</u>	\$ <u>(259,847)</u>	\$ <u>1,486,616</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
				<b><u>ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></b>			
40	SCH 4	1	3	SD/MC ACTUALS	\$ 2,438,719	\$ (230,135)	\$ 2,208,584
				To adjust SD/MC actuals as a result of adjustments to total computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.			
41	SCH 4	10	3	NET COST SETTLEMENT AMOUNT	\$ 430,797	\$ (62,763)	\$ 368,034
				To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## DETAIL COST REPORT

## CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Madera  
County Code: 20

Legal Entity: MADERA COUNTY		A	B	C
Legal Entity Number: 00020		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	4,110,142	2,998,496	7,108,638
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(1,072,225)	(1,072,225)
4	Other Adjustments from MH 1962		155,806	155,806
5	Total Costs Before Medi-Cal Adjustments	4,110,142	2,082,077	6,192,219
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			6,192,219
	Administrative Costs (County Only)			
9	SD/MC Administration			931,931
10	Healthy Families Administration			17,297
11	Non-SD/MC Administration			769,560
12	Total Administrative Costs			1,718,787
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			180,701
14	Other SD/MC Utilization Review			54,319
15	Non-SD/MC Utilization Review			165,255
16	Total Utilization Review Costs			400,274
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			4,073,158
19	Total Costs - Lines 9 through 18			6,192,219



## DETAIL COST REPORT

**OTHER ADJUSTMENTS**

MH 1962 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Madera  
County Code: 20

Legal Entity: MADERA COUNTY		A	B	C
Legal Entity Number: 00020		Salaries and Benefits	Other	Total Adjustments
1	Other Adjustments		155,806	155,806
2				
3				
4				
5				
6				
7				
8				
9				
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11				
12				
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16				
17				
18				
19				
20	Total Adjustments		155,806	155,806

## DETAIL COST REPORT

## PAYMENTS TO CONTRACT PROVIDERS

MH 1963 (Rev 7/05)

FISCAL YEAR 2004 - 2005

County: Madera  
County Code: 20

A	B	C	D
Item	Legal Entity Name	Legal Entity Number	Amount Paid
1	Santa Clara	00043	0
2	Stanislaus	00050	23,582
3	Victor Treatment Center	00118	
4	Family First	00120	24,641
5	Merced Manor	00230	105,108
6	Kings View	00233	0
7	Community Behavioral Health	00247	221,221
8	Davis Guest Homes	00262	158,590
9	Ocadian Hosp Med Hill	00267	
10	Olive Vista	00279	
11	Turning Point	00406	220,000
12	Golden State	00566	30,992
13	Calif Psychiatric Treatment	00710	148,900
14	Seven Avenue	00849	0
15	Cypress Rehab Center - Kawedh	00853	27,964
16	Marian Homes	00909	
17	Crestwood	00949	86,477
18	Fremont Hospital	00742	6,400
19	BHC Heritage Oak	00617	2,936
20	Sierra Vista	00797	15,414
21			
22			
23			
24			
25			
26			
27			
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50			
	<b>Total Payments to Contract Providers</b>		<b>1,072,225</b>

## DETAIL COST REPORT

## ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: Madera  
County Code: 20

Legal Entity: MADERA COUNTY		A
Legal Entity Number: 00020		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	4,073,158
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	196,701
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	3,634,487
6	Outreach Services (Mode 45)	224,335
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	17,635
9	Total - Lines 2 through 8	4,073,158

## DETAIL COST REPORT

## ALLOCATION OF COSTS TO SERVICE

## FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: Madera  
County Code: 20

CR

Legal Entity: MADERA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00020			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				85					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			336					
3	Gross Cost		196,701	196,701					
4	Cost per Unit			585.42					
5	SMA per Unit								
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04							
8A		10/01/04 - 06/30/05							
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			336					
13	Medi-Cal Costs	07/01/04 - 09/30/04							
13A		10/01/04 - 06/30/05							
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04							
14A		10/01/04 - 06/30/05							
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		196,701	196,701					

## DETAIL COST REPORT

## ALLOCATION OF COSTS TO SERVICE

## FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: Madera  
County Code: 20

County Code: 20			CR		CR		CR		CR		CR		CR			
Legal Entity: MADERA COUNTY			A		B		C		D		E		F		G	
Legal Entity Number: 00020					Service Function		Service Function		Service Function		Service Function		Service Function		Service Function	
Mode: 15 - Outpatient Services (Program 1)			Mode Total													
1	Allocation Percentage		100.00%		01	21.31%	10	53.72%	60	19.36%	70	5.62%				
2	Total Units					858,460		1,516,409		155,280		154,807				
3	Gross Cost		3,501,022			745,923		1,880,774		677,709		196,616				
4	Cost per Unit					0.87		1.24		4.36		1.27				
5	SMA per Unit					1.89		2.44		4.51		3.63				
6	Published Charge per Unit					1.50		2.53		6.18		3.78				
7	Negotiated Rate / Cost per Unit															
8	Medi-Cal Units		07/01/04 - 09/30/04			144,783		247,135		10,646		19,199				
8A			10/01/04 - 06/30/05			453,402		692,361		54,434		40,020				
9	Medicare/Medi-Cal Crossover Units		07/01/04 - 09/30/04					20,859								
9A			10/01/04 - 06/30/05					41,991								
10	Enhanced SD/MC (Children) Units		07/01/04 - 09/30/04			114		1,379		160						
10A			10/01/04 - 06/30/05			1,264		8,930		290		215				
10B	Enhanced SD/MC (Refugees) Units		07/01/04 - 06/30/05													
11	Healthy Families (SED) Units		07/01/04 - 09/30/04			718		7,756		225		100				
11A			10/01/04 - 06/30/05			3,755		20,026		285		230				
12	Non-Medi-Cal Units					254,424		475,972		89,240		95,043				
13	Medi-Cal Costs		07/01/04 - 09/30/04	503,168		125,803		306,517		46,464		24,384				
13A			10/01/04 - 06/30/05	1,541,089		393,965		858,723		237,573		50,828				
14	Medi-Cal SMA Upper Limits		07/01/04 - 09/30/04	994,355		273,640		603,009		48,013		69,692				
14A			10/01/04 - 06/30/05	2,937,061		856,930		1,689,361		245,497		145,273				
15	Medi-Cal Published Charges		07/01/04 - 09/30/04	980,791		217,175		625,252		65,792		72,572				
15A			10/01/04 - 06/30/05	2,919,454		680,103		1,751,673		336,402		151,276				
16	Medi-Cal Negotiated Rates		07/01/04 - 09/30/04													
16A			10/01/04 - 06/30/05													
17	Medicare/Medi-Cal Crossover Costs		07/01/04 - 09/30/04	25,871				25,871								
17A			10/01/04 - 06/30/05	52,081				52,081								
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/04 - 09/30/04	50,896				50,896								
18A			10/01/04 - 06/30/05	102,458				102,458								
19	Medicare/Medi-Cal Crossover Published Charges		07/01/04 - 09/30/04	52,773				52,773								
19A			10/01/04 - 06/30/05	106,237				106,237								
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/04 - 09/30/04													
20A			10/01/04 - 06/30/05													
21	Enhanced SD/MC Costs		07/01/04 - 09/30/04	2,508		99		1,710		698						
21A			10/01/04 - 06/30/05	13,713		1,098		11,076		1,266		273				
22	Enhanced SD/MC SMA Upper Limits		07/01/04 - 09/30/04	4,302		215		3,365		722						
22A			10/01/04 - 06/30/05	26,267		2,389		21,789		1,308		780				
23	Enhanced SD/MC Published Charges		07/01/04 - 09/30/04	4,649		171		3,489		989						
23A			10/01/04 - 06/30/05	27,094		1,896		22,593		1,792		813				
24	Enhanced SD/MC Negotiated Rates		07/01/04 - 09/30/04													
24A			10/01/04 - 06/30/05													
25	Enhanced SD/MC (Refugees) Costs		07/01/04 - 06/30/05													
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/04 - 06/30/05													
27	Enhanced SD/MC (Refugees) Published Charges		07/01/04 - 06/30/05													
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/04 - 06/30/05													
29	Healthy Families Costs		07/01/04 - 09/30/04	11,353		624		9,620		982		127				
29A			10/01/04 - 06/30/05	29,637		3,263		24,838		1,244		292				
30	Healthy Families SMA Upper Limits		07/01/04 - 09/30/04	21,659		1,357		18,925		1,015		363				
30A			10/01/04 - 06/30/05	58,081		7,097		48,663		1,285		835				
31	Healthy Families Published Charges		07/01/04 - 09/30/04	22,468		1,077		19,623		1,391		378				
31A			10/01/04 - 06/30/05	58,929		5,633		50,666		1,761		869				
32	Healthy Families Negotiated Rates		07/01/04 - 09/30/04													
32A			10/01/04 - 06/30/05													
33	Non-Medi-Cal Costs			1,321,604		221,071		590,339		389,482		120,711				

## DETAIL COST REPORT

## ALLOCATION OF COSTS TO SERVICE

## FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 2 OF 2

FISCAL YEAR 2004 - 2005

County: Madera County Code: 20			MHS	TBS	MHS	MHS			
Legal Entity: MADERA COUNTY			H	I	J	K	L	M	N
Legal Entity Number: 00020			Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 2)			Function	Function	Function	Function	Function	Function	Function
			10	58	60	10			
1	Allocation Percentage		8.52%	10.21%	30.44%				
2	Total Units		15,405	18,166	26,574				
3	Gross Cost		11,374	13,625	40,621				
4	Cost per Unit		0.74	0.75	1.53				
5	SMA per Unit		2.44	2.44	4.51	2.44			
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	800		1,072				
8A		10/01/04 - 06/30/05	14,580	68	2,405				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04			70				
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		25	18,098	23,027				
13	Medi-Cal Costs	07/01/04 - 09/30/04	591		1,639				
13A		10/01/04 - 06/30/05	10,765	51	3,676				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,952		4,835				
14A		10/01/04 - 06/30/05	35,575	166	10,847				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04			107				
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04			316				
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		18	13,574	35,199				

## DETAIL COST REPORT

## ALLOCATION OF COSTS TO SERVICE

## FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 2

FISCAL YEAR 2004 - 2005

County: Madera  
County Code: 20

County Code: 20			MHS	MHS	MHS	MHS	MHS	MHS	
Legal Entity: MADERA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00020				Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 2)			Mode Total	Function	Function	Function	Function	Function	Function
				10	60	10	60	10	10
1	Allocation Percentage		100.00%	1.62%	11.39%	2.45%		17.81%	17.58%
2	Total Units			3,330	8,715	3,525		25,020	25,605
3	Gross Cost		133,465	2,156	15,196	3,264		23,768	23,461
4	Cost per Unit			0.65	1.74	0.93		0.95	0.92
5	SMA per Unit			2.44	4.51	2.44	4.51	2.44	2.44
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		260	720	180		3,180	4,605
8A		10/01/04 - 06/30/05		470	2,735	2,895		20,100	19,260
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			2,600	5,260	450		1,740	1,740
13	Medi-Cal Costs	07/01/04 - 09/30/04	11,060	168	1,255	167		3,021	4,219
13A		10/01/04 - 06/30/05	58,988	304	4,769	2,681		19,094	17,647
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	30,103	634	3,247	439		7,759	11,236
14A		10/01/04 - 06/30/05	163,172	1,147	12,335	7,064		49,044	46,994
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	107						
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	316						
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		63,310	1,683	9,172	417		1,653	1,594

## DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE  
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

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FISCAL YEAR 2004 - 2005

County: Madera  
County Code: 20

County Code: 20		CR		CR				
Legal Entity: MADERA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00020		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach Services			10	20				
1	Allocation Percentage	100.00%	1.26%	98.74%				
2	Total Units		91	662				
3	Gross Cost	224,335	2,821	221,514				
4	Cost per Unit		31.00	334.61				
5	Non-Medi-Cal Units		91	662				
6	Non-Medi-Cal Costs	224,335	2,821	221,514				



## DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE  
FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

PAGE 1 OF 1

FISCAL YEAR 2004 - 2005

County: Madera  
County Code: 20

CR

NR

Legal Entity: MADERA COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00020		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support Services								
			30	20				
1	Allocation Percentage	100.00%	14.94%	85.06%				
2	Total Units		85	1,560				
3	Gross Cost	17,635	2,635	15,000				
4	Cost per Unit		31.00	9.62				
5	Non-Medi-Cal Units (Same as Line 2)		85	1,560				
6	Non-Medi-Cal Costs (Same as Line 3)	17,635	2,635	15,000				

## FISCAL YEAR 2004 - 2005



Legal Entity Number: 00020

County Code: 00			REIMBURSEMENT TYPE				PC	Costs				Costs		
Legal Entity: MADERA COUNTY			A		B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00020			Mode 55				Total MAA	Total Inpatient Mode 05 Hospital Inpatient Services	Mode 05 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Outpatient Services Program (2)	Total Outpatient (J) + CA 87
			S F's 01-09	S F's 11-19 31-39	S F's 21-29									
1	Medi-Cal Costs	07/01/04 - 09/30/04									503,168	503,168	11,060	514,228
1A		10/01/04 - 06/30/05									1,541,089	1,541,089	58,988	1,600,076
2	Medi-Cal SMA	07/01/04 - 09/30/04									994,355	994,355	30,103	1,024,458
2A		10/01/04 - 06/30/05									2,937,061	2,937,061	163,172	3,100,232
3	Medi-Cal P. C.	07/01/04 - 09/30/04									980,791	980,791		980,791
3A		10/01/04 - 06/30/05									2,919,454	2,919,454		2,919,454
4	Medi-Cal N. R.	07/01/04 - 09/30/04												
4A		10/01/04 - 06/30/05												
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04									503,168	503,168	11,060	514,228
5A		10/01/04 - 06/30/05									1,541,089	1,541,089	58,988	1,600,076
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04									25,871	25,871	107	25,978
6A		10/01/04 - 06/30/05									52,081	52,081		52,081
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04									50,896	50,896	316	51,212
7A		10/01/04 - 06/30/05									1,024,458	1,024,458		1,024,458
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04									52,773	52,773		52,773
8A		10/01/04 - 06/30/05									106,237	106,237		106,237
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04												
9A		10/01/04 - 06/30/05												
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04									25,871	25,871	107	25,978
10A		10/01/04 - 06/30/05									52,081	52,081		52,081
11	Total SDMC + Crossover Gross Reim.	07/01/04 - 09/30/04									529,039	529,039	11,167	540,206
11A		10/01/04 - 06/30/05									1,593,170	1,593,170	58,988	1,652,157
12	Enhanced SDMC (Children) Cost	07/01/04 - 09/30/04									2,508	2,508		2,508
12A		10/01/04 - 06/30/05									13,713	13,713		13,713
13	Enhanced SDMC (Children) SMA	07/01/04 - 09/30/04									4,302	4,302		4,302
13A		10/01/04 - 06/30/05									26,267	26,267		26,267
14	Enhanced SDMC (Children) P. C.	07/01/04 - 09/30/04									4,649	4,649		4,649
14A		10/01/04 - 06/30/05									27,094	27,094		27,094
15	Enhanced SDMC (Children) N. R.	07/01/04 - 09/30/04												
15A		10/01/04 - 06/30/05												
16	Enhanced SDMC (Children) Gross Reim.	07/01/04 - 09/30/04									2,508	2,508		2,508
16A		10/01/04 - 06/30/05									13,713	13,713		13,713
17	Enhanced SDMC (Refugees) Cost	07/01/04 - 06/30/05												
18	Enhanced SDMC (Refugees) SMA	07/01/04 - 06/30/05												
19	Enhanced SDMC (Refugees) P. C.	07/01/04 - 06/30/05												
20	Enhanced SDMC (Refugees) N. R.	07/01/04 - 06/30/05												
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/04 - 09/30/04									531,547	531,547	11,167	542,714
21A		10/01/04 - 06/30/05									1,606,882	1,606,882	58,988	1,665,870
22	Enhanced SDMC (Refugees) Gross Reim.	07/01/04 - 06/30/05												
23	Healthy Families Cost	07/01/04 - 09/30/04									11,353	11,353		11,353
23A		10/01/04 - 06/30/05									29,637	29,637		29,637
24	Healthy Families SMA	07/01/04 - 09/30/04									21,659	21,659		21,659
24A		10/01/04 - 06/30/05									58,081	58,081		58,081
25	Healthy Families P. C.	07/01/04 - 09/30/04									22,468	22,468		22,468
25A		10/01/04 - 06/30/05									58,929	58,929		58,929
26	Healthy Families N. R.	07/01/04 - 09/30/04												
26A		10/01/04 - 06/30/05												
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04									11,353	11,353		11,353
27A		10/01/04 - 06/30/05									29,637	29,637		29,637
28	Less Patient and Other Payor Revenue													
28A	SDMC + Crossover Revenue	07/01/04 - 09/30/04												
28A		10/01/04 - 06/30/05												
29	Enhanced SDMC (Children) Revenue													
30	Enhanced SDMC (Refugees) Revenue													
31	Healthy Families Revenue													
32	Total Expenditures from MAA (Mode 55)													
33	Medi-Cal Eligibility Factor (Average)													
34	Revenue - MAA													
35	Net Due - SDMC for Direct Services	07/01/04 - 09/30/04									531,547	531,547	11,167	542,714
35A		10/01/04 - 06/30/05									1,606,882	1,606,882	58,988	1,665,870
36	Net Due - Enhanced SDMC (Refugees)													
37	Net Due - Healthy Families	07/01/04 - 09/30/04									11,353	11,353		11,353
37A		10/01/04 - 06/30/05									29,637	29,637		29,637
38	Amount Negotiated Rates Exceed Costs													
38A	SDMC (Includes Children)	07/01/04 - 09/30/04												
38A		10/01/04 - 06/30/05												
39	Enhanced SDMC (Refugees)													
40	Healthy Families	07/01/04 - 09/30/04												
40A		10/01/04 - 06/30/05												

## SD/MC PRELIMINARY DESK SETTLEMENT

FISCAL YEAR 2004 - 2005

Legal Entity: MADERA COUNTY		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00020		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	50.00% FFP	50.00% FFP	Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)										
1	County SD/MC Direct Service Gross Reimbursement				2,208,584	2,208,584					
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement				296,740	296,740					
3	Total Medi-Cal Direct Service Gross Reimbursement				2,505,324						
4	Medi-Cal Administrative Reimbursement Limit				375,799						
5	Medi-Cal Administration				931,931						
6	Medi-Cal Administrative Reimbursement				375,799	187,899					187,899
	Healthy Families Administrative Reimbursement (County Only)										
7	County Healthy Families Direct Service Gross Reimbursement				40,989	40,989					
7A	Contract Providers Healthy Families Direct Service Gross Reim.										
7B	Total Healthy Families Direct Service Gross Reimbursement				40,989						
8	Healthy Families Administrative Reimbursement Limit				4,099						
9	Healthy Families Administration				17,297						
10	Healthy Families Administrative Reimbursement				4,099				2,664		2,664
	SD/MC Net Reimbursement for MAA										
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				180,701					135,526	135,526
15	Other SD/MC Utilization Review (County Only)				54,319	27,159					27,159
16	SD/MC Net Reimbursement for Direct Services 07/01/04 - 09/30/04				540,206	540,206	270,103				270,103
16A	10/01/04 - 06/30/05				1,652,157	1,652,157		826,079			826,079
17	Enhanced SD/MC Net Reimb. (Children) 07/01/04 - 09/30/04				2,508	2,508			1,630		1,630
17A	10/01/04 - 06/30/05				13,713	13,713			8,913		8,913
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										
24	Healthy Families Net Reimbursement 07/01/04 - 09/30/04				11,353	11,353			7,379		7,379
24A	10/01/04 - 06/30/05				29,637	29,637			19,264		19,264
25	Total Healthy Families Reimbursement Before Excess FFP										
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										

**MADERA COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2005**

**1. Comment: Medi-Cal Units of Service Reported as Enhanced Units**

Our examination disclosed that the County reported numerous Medi-Cal units of time (reimbursed at 50%) as enhanced units (reimbursed at 65%) on the year end cost report resulting in an overpayment of federal funds during the cost report settlement process. Further, these over-claimed enhanced units of time were claimed throughout the year as Medi-Cal (non-enhanced).

Audit Authority

1. Center for the Medicare and Medicaid (CMS) Pub. 15-1, Section 2300
2. 42 Code of Federal Regulations 413.53

Recommendation

We recommend that the County exercise due care in preparation of the cost report to ensure that billings for services to Medi-Cal beneficiaries are made in accordance with all applicable laws, regulations, policies and procedures.

Auditee Response

*We agree. Due to a known reporting error the County cost report was settled at the enhanced Short-Doyle/Medi-Cal rate for a number of services that should have been reimbursed at regular Medi-Cal rates. This error has since been corrected.*

**2. Comment: A-87 Cost Allocation Plan**

Our examination disclosed that the County reported A-87 was the estimated costs included in the A-87 Cost Allocation Plan approved by the State Controller's Office for use in Fiscal Year (FY) 2005-06 rather than the estimated costs approved in the A-87 plan for FY 04-05.

Audit Authority

1. Welfare and Institutions Code Section 5717
2. Department of Mental Health Policy Letter No. 90-03

Recommendation

We recommend that the County should exercise due care in utilizing the proper fiscal year A-87 Cost Allocation Plan approved by the State Controller's Office.

Auditee Response

*The County will proceed with every effort to exercise due care to utilize the proper fiscal year A-87 Cost Allocation Plan approved by the State Controller's Office.*